

Hall County Board of Equalization Meeting July 18, 2000
Formal Protest Hearings

The Hall County Board of Equalization met by published call in the county board meeting room, 121 South Pine, Grand Island, Nebraska July 18, 2000, at 9:00 a.m.

The meeting was called to order by Chairman Richard Hartman.

Present on roll call were Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster, Margaret Landis and Lonnie Logan. Scott Arnold was absent.

ACCEPT AND PLACE ON FILE PROTESTS #305 TO #700: Lancaster motion Bud second Hartman, Humiston, Jeffries Lancaster and Logan

DENY PROTEST #700 RECEIVED AFTER FILING DEADLINE: Logan made a motion and Jeffries seconded to deny protest #700 from Daniel Bernth 760 WhalersWay #C200received Hartman, Jeffries, Humiston, Lancaster, and Logan all voted yes and , Ft. Collins, Colorado on Original Town none voted no. Motion carried Arnold and Lancaster absent for the vote.

CO. ASSESSOR DOCUMENTS FOR OFFICIAL RECORD: Jan Pelland County Assessor read into the record the following documents:

- Copy of certification of completing of the revision of the assessment roll
- Copy of the average levels of assessment of residential, commercial and agricultural properties
- Copy of the County Board resolution appointing referees
- Copy of notice to taxpayer upon filing property valuation protest
- Copy of agreement between Hall County Board and Great Plains Appraisal
- Copy of policies and procedures of Hall County Assessor's office
- Copy of 2000 procedures of Hall County Board of Equalization proceedings
- Copy of 8/95 soil conversion as provided by Property Tax Administrator
- Copy of 2000 Price per Acre Sheet for Land Valuation Groups
- Copy of postcard notice sent to taxpayers after the informal hearings showing valuation change of any

Lancaster made a motion and Jeffries seconded to accept and place on file the documentation presented by Hall County Assessor Jan Pelland. Hartman, Humiston, Jeffries, Lancaster, and Logan all voted yes and none voted no with Arnold and Landis absent for the vote. Motion carried.

#104 Linda Merrick 2307 Cottonwood Road, Grand Island, requested that this should be on at \$57.00 per square foot. Jan Pelland and referees recommended to lower by \$31,000. The three comparables that were used by the county were at \$69.60 a square foot and after the adjustment it is now valued at \$63.00 a square foot. This is comparable to other like homes in the area. Ms. Merrick asked if this was a flat percentage raise and County Assessor Jan Pelland stated that they did not do a percentage raise on this home. Pelland stated they used comps in Riverside area but they will review the history of the increases and the current valuation.

#77 John Mehring 1013 East Nebraska - Al Averly was present the adjustment was made from a appraisal that was provided and it was recommended to set the value at \$76,500.00 Mr. Alverly stated the home was sold for \$69,500.00 and he feels that this should be the used as the market value. He stated that the property was repossessed and it had been on the market for several months. They will review the information that was presented.

#97 Delores & LaVern Stueven 614 West 12th Street - The home is valued at \$44,505. Delores Stueven stated her home has only 780 square feet. She presented comparables for her home and she feels that her home should have a similar valuation. She has additional information that they will review and they will do a walk through of the home.

Tape 1 Side A

Discussion was held on the valuations based on market value. Pelland stated that sales have still been good and property is moving. Hall County is at 94% so we are in the range. Some of the postcard notices were just mailed yesterday so people may not have the information from the informal hearings.

#508 and 509 Katherine Mayer (Trustee) 3135 Briarwood Blvd, Grand Island, Discussion was held on this property. It was reviewed and some of the property was not useable so it was recommended to adjust valuation from \$325,393 to \$32,539.

#655 through #682 Ty Romsa 607 Stagecoach Rd. Grand Island, Protested all of these properties because these are like properties in his area.

#687 to #698 John Menard filed on behalf of Duane Strumstad, 825 Sibley Memorial Dr. Hy, St. Paul Minnessota, on the vacant lots that he owns around the present Menards store and he was granted the developer discount on the vacant lots.

575 Tim Elliott 3111 Woodridge Blvd – The property was \$183,090.00 and it was lowered to \$161,500.00. Mr. Elliott presented some comparisions and stated these comparisions had recently sold for \$133,000 and \$130,000. Gordon Coble with the Real Estate Group stated that he felt the property would sell for \$140,000.00. County Assessor Jan Pelland stated the comps that they used are at \$78.00 square foot and his is valued at \$75.00. The home has a total of 2154 square feet. Mr. Elliott purchased the property for \$130,000 and he feels value hasn't changed. Pelland stated they use sale statistics from July 1997 through June 1999. It will be reviewed and brought back for the board's review.

#423 Dan Ciemino 313 West Third Street – This protest is for his restauarant on Third Street that he purchased in 1997. He paid \$34,000.00 for building and \$32,000.00 for the restraurant equipment. The building has the original tin ceiling and wood floors and the equipment can be removed from the store The equipment does have some antique value. The second floor has no value it is vacant and there isn't any electricity up there. The basement cannot be used. He thinks the value of the building should be \$40,000. The referees did go through the building they would like to look at the building again they will set up an appointment.

#257 Christopher Kaskie 2507 Arrowhead Road Jan Pelland told Mr. Kaskie the midpoint of sales is 94% individual properties may be at a different value Purchased in

September 1997 and paid 141,500 he has not made any improvements Mr. Kaskie questioned what comparables were used It received the 10% adjustment in 1997 It was valued at 173,740 and was lowered to \$164,550. He is requesting at \$150,000. 2317 South Arrowhead 2317 cottonwood and 2316 Cottonwood 66.30 aq ft and his was also set at 66.30 The referees will pull one more comparision and look at it.

#121 Basil Hoglund 2809 Brentwood, Pinewood Condo's It is valued at \$140,600 total square feet of 1406 showing average sq ft value of \$91.63 pelland is not satisfied with the comp that was used she would like to review Basis stated that 2802 and 2808 as similar to his unit. This will be reviewed and they will come back with another recommendation.

577 Marian Koepp #9 Ponderosa Drive Marvin Koepp was present is at \$353,226 and it was lowered to \$320,604 this is a condo and he feels a condo should be a lower value that a single family home. The comp that was used was sold at \$325,000 he is 18 A and they used the sale at 18B 91.65 sq ft in4/99 and Lot 17A 114,00 sq ft both townhouses and his is at \$92.58 sq ft No change was recommended
Tape 1 side B

Meeting recessed at 3:00 p.m. The next meeting will be July 19,2000 at 1:00 p.m.

Marla J. Conley Hall County Clerk

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 19, 2000
FORMAL HEARINGS

Insert documents

ROLL CALL: Present on roll call were Scott Arnold, Richard Hartman, Bud Jeffires, Pamela Lancaster and Lonnie Logan. Also present was County assessor Jan Pelland and Darrel Standard with Great Plains appraisal

July 19, 2000 tape #2 side A

#103 Kenneth Gleason 724 Cameron Road This property was protested last year and adjustment were made for the water problems and he wants to address the problems valued at 107,200 and it was recommended no change Reviewed the soil classes and types. The two have both run about the same requested referees to review the property

#436 Douglas Broadwell, 17 Sonja Drive Doniphan, Nebraska appraisal stated 210,000.00 they added 10,000.00 for some additional improvements and they would like it at 210,000.00 have supporting documents and come comparisons and market information on other properties in non-fence of construction basic hip roof and quoted a sale for 164,000.00 Daryl did review appraisal and they pulled their own comps and had concerns on their appraisal because it is a two story and 10 miles away. The requested the appraisal assessors comps in area 94.10 sq ft and 110.00 sq ft there is one at 84.00 sq ft they look at market value they will set up an inspection.

#455 Carl Brasee 2508 Arrowhead Rd. Grand Island, valued at 222,300 reduced to 205,200 the total sq ft is 320 and he stated he needs to replace all of the siding and the cement porches home was built in 1978 a comparison shows it sold 55.75 sq ft comparison the referees will review the comparisons

#227 Terry Loesching 601 North Webb road land value 358750 bldg 425.250 building is ok but the land showed a 52% increase 205 ft by 500 feet 2.25 acres 2.25 sq ft across the highway it sold for 3.00 sq ft. less traffic on east side of Webb Road more sales recommended no change they will review the property

#265 Barbara Cowell 812 West 9th Street - Assessed at \$66,740.00 1138 square feet AIAvery did a market analysis \$57,500 to 61,000 The assessor quoted comps for this home they will set up an appointment to review the value.

Tape 2 Side B

#117 Jerald Schmidt 3103 Woodridge Blvd. \$154026 was lowered by 32,416 to make it 121610. His comparison sold for \$114,000 submitted excellent information and they will review and set up an appointment.

#544 Marlin Hinrichs 2219 Woodridge Lane, Grand Island valued at 163980 and recommended no change home sold in area listed at 133,000.00 1700 sq ft built in 1981 house overpriced two homes for sale 2208 woodridge circle sold for 145,000 borders the cemetery also increased traffic noise on hwy 281 need to set up an appointment to see if it is classified correctly

#118 Bernard Hostler 2212 West Charles stated that a home across street 1183 and his is 1152 nice homes on each side and his has a poor condition home on each side he stated that his house does not have a full basement under the home the set up an appointment and will address the comps

#74 Ardith May 2530 Webb Rd, Grand Island owned property for 11 years it is the old brookly building on third street it was purchased for 55,000.00 needs space for storage only was at 164,500 reduced for 72,625 now at 91,875.00 building across street sold for 62,500.00 it sold questioned why the potential of the building was considered when the assessments are made Used 3.62 a sq ft from the sale of a comparison requested that the referees review this
Tape #2 Side B

Tape #3 Side A

#102 Dorothy Lemburn 1320 North cedar purchase in 1995 Valued at 80,000.00 in 1999 73,000.00 put up for sale realtor 74,000 to 75,000 listed at 75,000.00 daryl will make an appointment to review

#178 Arlene Nelson 3004 Brentwood Square was valued at 162,860 lowered to 28,740 now at 134,120 purchased at \$105,000.00 quoted comparisons questioned the differences in the valuations for various homes in the area requested 115,000 to 120,000. Will set up an appointment to review

#106 Art Stelk 3008 Brentwood Blvd. \$221,040.00 2450 sq ft 92.85 sq ft and they have comparable sales one up for sale for 1 year market established by the sales in the area set up an appointment

#350 George Zuerlein 2716 Brentwood Blvd. Received information from assessor's office to determine valuations of like homes in the area and made his comparisons built in 1984 this was at 190,000.00 met with the referees and he was at 209,570.00 lowered 15,420 and is now at 195,000.00 Daryl will set up an appointment and look at the comparisons that he submitted.

#5 St18eve Hansen 1609 Stagecoach Road located off Hwy 281 behind Hansen International 5.63 acres was valued at 487,000 lowered to 304,375 now at 182,625 established at 75 cents a square foot will be reviewed

#479 Jack Voss 2825 Engleman Road the western Shop property This was valued at 462,000 recommended no change Valued at \$4.50 sq foot Perkins purchased land at \$473 sq foot land is in a low area They will pull cards of business's in the area to address comparables

#447 448 449 Jonadyne Carpenter has sold this property for one million dollars on at sale price and they will look at the discount price

#210 to 213 Ray O'Connor Requested to be set at 412,500 Daryl will readdress the values that were set for this

#643 Fredda Bartenbach P.O. Box 248 this is the two story building on second street same building as Scott Arnold was at 148,500 lowered 6,840 now at 141,660 and the second property was valued at 125,500 with no change assessor used three

comparables hers is at \$8.49 sq ft no parking or foot traffic There are city mandates that will require changes for electrical There are some rentals in this building #642 Bartenbach building for is at 148500 lowered 6840 now it will be 14155,660 have some easements increased the rent for the building space just recently Tape 3 Side b.

#271 through 281 Tom Graves protesting 11 properties expressed concerns on the area of town drug busts common how does it affect the business #277 gutted this building 300 east 4th addressed the problems in the neighborhood have bars on the windows this is becoming a blighted area addressed the problems in the area can't be sold for the value that are on the building have a study that it is in the two block area he will set up an appointment was done on the 4th street area

#356 Fred Schmitt 503 East 4th Grand Island, has changed the glass in his shop so it is shatter proof it is a blighted area valued at concerns on property

#139 Sherry Schwartz 301 Pheasant Drive Grand Island, added additional value for detached garage that was not on the card and now are adding an addition there is a garage and now additional total value \$144,380.00 purchased for 135,000.00 seven years ago it is 64.00 a sq ft

#581 Mary Kay Tuma 3106 Brentwood Way, was valued at \$171,720 and it was recommended no change comps are a \$92.00 to \$101.00 per sq ft questioned the sq ft value of the homes that that were recently sold need to address equity; also top of so, or; area on the area the split level garage area only on the living quarters her currently at 90.00 sq ft

#21 Larry Gibreal 2713 Stewart Drive 4 Plex located on 4th and Wheeler valued at 134,000 lowered 23360 now at 110,640 was valued at 80,000.00 did market on these properties purchased for 130,000.00 2 four plexes rent income he will look at the numbers that he supplied to day today.

#382 Emil Kuta 318 North Ruby purchased 3 year ago valued at \$95733 will do a inspection of the home

#457 Harold Zimmeran 410 West third Buds Tavern and Mid Nebraska Check Cashing and 335 very few improvements no physical or structural problems with the bar no second floor small cellar main floor only 335 check cashing place in at 32,000 no improvements 27 or 28000. Will take a look at the building buying the building purchased from bank for unknown amount over five years ago Kitchen and Bath unlimited property goes up 156% in one year 412 west third used sales of property in original town GI and found of the average sq ft of property they will set up an appointment to review the property

#640 David Green 1006 South Locust, valued at \$41245 no change on value request 49.00 sq ft two homes home in the area sold requested 39980 for the valuation his is 47.52 sq ft they will review and look at it

Tape #4 Side A

#84 Gary Wegner 2524 West Division

#439 John & Darlene Huer Huer/Glinsmann P.O. 2087 vacant lot valued at \$2.00 a sq ft should be at 73 cents a sq ft. valued at \$17,000 used for a parking lot

#438 Huer/Glinsman valued at 124,000 214 west 4th sale has a print shop in 1/3 of building and mexican grocery store in the other 2/3 of the building check the sale next door will make an appointment

#545 Toukan Properties Inc. 1808 South Locust Grand Island, valued at 687,500 restaurant on State Street. Income is considered. The replacement cost establishes the upper limit of valuation less an allowance for depreciation what could it be used for and what would the rent be he can provide the cost of construction just protesting the value of building increased by 150% Daryl has worked with him in the past and he had one of his partners work on this this year.

Discussion was held on the replacement cost. Valued at \$4.00 a sq ft. Do the work insome other counties and this is what the recommendation is to set at \$673,900

Tape #4 Side A

Tape #4 Side B for Toukan Enterprises

Tape 5 Side A

381 Midwest Franchise Corp valued at 712,500 USA Steak Buffet replacement cost would be 500,000 valued at \$4.00 a sq ft 1998 remodeled added on to North and South side added 700 or 800 sq ft would Daryl would like to review this property discussion on the valuation in a different county the will review the property

#11 Noah & Deborah Bell 3532 Braham Ave. Grand Island valued at 77720 was at \$75,000 assessor added the detached garage was not added before 67.00 sq ft purchased in 1996 at 86,000.00 purchase was acutally at 78,000.00 they will review the paperwork

#373 Burette Mulder 16 Sonja Drive Doniphan, questioned the sq ft 2234 actual assessor shows will measure from the exterior appraisers will come out and remeasure the house

#230 Denny Jo and Bonita Watkins 2207 Woodridge Lane Grand Island read a letter into the record comparables in brentwood increase is raised to much in one year

#338 James & Jan Roeburg 2416 Sothman Drive Grand Island, faxed a letter 2416 Sothman drive did no lover value out of state and cannot meet review information submitted look at comparable sales re1uest 175,000

not protested on a 3 lot subdivison and a adjustment was made in order to equalize we should adjust this one Platte Valley Industrial Sub 474,151 rec to 237,075 vacant lot should be adjusted in the formal action jan pelland wanted to make the board aware of this situation board discussion should not allow this change because they did not protest this is a whole subdivison 6 to 1 leave as is

we will address all the other lists

Meeting recessed until 10:00a.m. July 20, 2000

Marla J. Conley
Hall County Clerk

HALL COUNTY BOARD OF SUPERVISORS BOARD OF EQUALIZATION July 20,
2000 10:00 a.m. to 4:00 p.m.

Call to order

Roll call all present

Tape 5 Side A counter # 602

558 Arnold Wenn 2410 Overland Trail Circle Grand Island the value is at 41500 he stated this is a blighted area this area is zoned business steel building no windows he presented a copy of the appraisal rents for \$175.00 rent and uses the rest for storage the referees will review and he is to call on Friday

#411 Marvin Nietfeldt 4934 Ft Kearney Rd. Grand Island, owns property concerns of the whole area questioned why the value of the land had increased so much there is a home and he rented it for \$200.00 a month some business that are in the area that are trying to keep up the buildings

Tape 5 Side B

#475 Capital Park Development p.o. box 2280 Grand Island represented by Bill Blackburn valued at 691,000 2550 North Diers avenue has been there for 22 years in reviewing the income of the building Mr Blackburn expressed concerns on the total net income that was used in the assessment of the property this is not used for a retail facility Mel Meier owns lots and has been trying to see lots in this area for \$1.00 a sq ft and has been unsuccessful Jim Cannon is also a part owner now valued at a \$1.35 sq ft building is at 43.58 sq ft wants equal treatment need income and expense data and it will be reviewed Jim Cannon purchased for 80 cents and sold some for the same amount

#164 Ernie Dobesh 1533 Stagecoach Road valued at 200,940 purchased at 142,000 condos are very hard to sell will review

#533 Carolyn Retzlaff 215 Lakeside Dr. valued at 221,620 home is 20 years old considering condition this is too high 3200 sq ft doesn't think it would sell for this at 70.00 sq ft hidden lakes #4 lot 17 sold for 71.00 sq ft The market supports the valuation of 70.00 a sq ft will review

#435 Don Phillip P.O. Box 7 Hastings consolidated concrete 3440 west hwy 30 redi-mix concrete plant was at 35 cent a sq ft now at 75 cent a sq ft has no frontage to hwy or street use a state right of way to access the property doesn't depend on customer traffic for the business a piece of property close to it that sold at 50 cents a sq ft the type of property would only limit it to use for a redi mix plant concern of the value of the land Daryl lowered because of the access to the property will review the area

#123 Tracy Moyer 3136 Briarwood Blvd. was at 213,120 lowered 24925 now at 188195 provided information on comparables home in Brentwood listed at 169,000 Daryl

Standard on 1800 sq ft of living area will look at it assessor shows more sq footage than they actually used

#71 Norman & Elaine Deharde 2815 Lakewood Circle not on lakefront property looked at other condo's in the circle developed in 94 and 95 two story condo 2825 condo larger lot questioned the sq feet of the porches two decks one wood and 1 a cement slab will check on running an equalization study in Pinewood and Oakwood condo's
End Tape #5 side B

#513 through 516 Mike Milhon Riverside Truck Center 515 Riverside Truck Center and 514 and 516 Ne Peterbilt Ford Sterling He is ok on 514 and 516 purchased land North of the Store and paid 1000,000.00 513 and 515 and readjusted the valuation according to the purchase price and he questioned why the land would not be the same on protests 514 and 516 Daryl will review the valuations of the land on the 4 parcels

383 Michael Lingeman 304 West 4th St. Grand Island, owns the Old Town Boot Barn on 4th street 10 or 12 buildings in two blocks and stated his is higher than the rest of the buildings built in 1927 some of the property has sold expressed concerns on the neighborhood and the population needs to be cleaned up he provided a map of the area and they will review

@247 Karol Rief 221 Lakeside Drive valued at 228,200 tried to keep maintained purchased in 1992 for 100,000 lakefront property 3260 sq ft 70.00 a sq ft will do an on site inspection used 216 Lakeside as a comparable this has recently sold valued 71.90 sq ft they also protested and it was lowered

#126 Ron Trampe here for Norman Buck this is on the storage building on Capital Avenue two properties only one access road there is a small access road to the property it is also below grade of capital avenue only 50 feet wide concern on the value of the lots \$3.50 a sq ft questioned the comparables that were used

#115 and 116 Pat Jones 3422 West Capital Avenue next door to Norm's bucks storage units went from 50,000 to 124,000 purchased lot next door and improved the lot 50 x 300 was an empty lot now valued at 52,500 was 3,052 they will review the property

#680 to 673 Ty Romsa on properties on Stagecoach Road he protested the homes in this neighborhood he presented comps valued at 59.60 a sq ft these were physically inspected in 1995 appraisals should be based on market value stated the lots are valued ok quoted the comps that he used they will do an equalization on all the homes he protested and will come back to the board with a recommendation

512 Duane and Dee Johnson 208 West 3rd Grand Island, property on Third Street Carpets and More done on the property on third street that has sold This building has a lot of sq footage upper level not used they look at the valuations of this building

#639 James Kimbrough 2530 North Diers Avenue was valued at 27,000.00 stated his property does not have the assessability that is available to other properties the section that he is in that the land was lowered and increased the building the total value of the building and the land has stayed the same questioned what he thought he could sell the building for \$150,000 to \$175,000 doesn't know if it would sell he has 3000 sq ft will look at the paperwork this is a flag lot and is not as profitable as a lot that has street frontage

#104 rec no additional change

77 76500 rec 69,900

#97 Delores Stueven looked leave at 44405 no change

#575 Tim Elliott not comps that he used 73.96 sq ft 74.98sq ft wit original rec

423 Dan diemino rec 45,000 even 8.00 sq ft

257 Kris Kaskie was on 164550 161330 65.00 sq ft

121 basil Hoagland rec 140600 no change equaliztion study on condos equalized on how the assessor is assessing them were on at market all revalued this year all like units the same

577 condo at ponderosa rec no additional change

#102 Dorthy Lemburg heating & air wrong revised 66.720

#178 Arlene Nelson new 122624

#106 Art Stelk rec no change

#350 George Zerline new 156,626

#84 Gary Wagner no change from original

#210 through 213 Meadows apartments no further change

642 & 643 642 no change used income approach supports value 643 125,500 now 72,000

#139 Sheri Schultz no addiitonal change

#21 Larry Giberal rec 110,640 no change stays the same

Tape 6 Side b

David Green changed \$38,770

#438 and 439 new 104098 #439 no additonal change

#545 Mike Toukan stay the same

#81 USA Steak Buffet 712,500 new 542,150

#11 betty bell – omitted garage 77720 no additional change

#103 Ken Gleason 107277 no additonal change

#436 Doug & TONY Broadwell 247231 no additional change

#455 Carl Brazee 205,200 no additional change

#227 /erry Loeschen Dugan 784,000 707,125

#265 60314 new recommendation

#117 Jerry Schmidt 121,610 new 103,878

#544 Marlin Hinrichs 163980 no additional change

#118 Bernard Hostler 75889, new 69,120

#74 Ardith May 91875 7971

#5 Steve Hansen 182,625 new 85225

#447 448 449 Rex Carpenter 447 stay the same as rec, 448 same 449 same

#190 Mark Fishler new 69614

#338 James Roeburg fax letter no additional change

#140 Bobby Herbst 2211 Woodridge Count Grand Island, protesting her home homes are assessed at 110% of what they are selling for questioned why her area is being revalued use sales from preivous years questioned why her home is classified as a ranch style home the is a 20 year old home now at \$75.00 sq ft would like to have the county board protest using the sales data base from July 1997 to June 1999 and chasing sales used the same comp now recommended #140 168975 new 157,710

#585 Cleo Woodward 2216 Apache 30 years old no major improvements 30 to 40 thousand more than it would sell for provided comps 68.00 sq ft the will set up an appointment

#584 172 Ponderosa court Jim and Dee price not equitable in accordance to other in Ponderosa Area 4265 sq ft 98.01 sq ft sales that were used comps at 108.90 sq ft assessor gave a 10% reduction for the large sq ft the referees will look at it

#566 Ron Meyer #30 Lillian Lane, at 100.00 sq ft would like 80.00 a sq ft now at 77.00 sq ft submitted comps and assessor used actual sales in the area and sold for 100.00 sq ft he is requesting 80.00 a sq ft the assessor had 3 comps the will do an inspection

#583 Richard Holmquist 2307 arrowhead appraised 4 years ago 120,000.00 need work clie leaks kitchen needs updated built in 1968 furnace outdated purchased in 1982 referee looked at home no appraiser has looked at the home cant compare to surrounding properties did a county wide appraisals 2837 sq ft Daryl would like to do an inspection

#315 Mike Devore 2747 Brentwood Blvd. Sales have to submit statistical analysis are submitted to the state comps have sold at 70.00 sq ft his is at 69.00 sq ft. he as 2398 above grade they are a not on lake frontage will use comps that Mr. DeVore provided and review the statistics provided.

#535 John Deann Cummins 224 Kaufman Avenue Island Sprinkler Supply land at 105,000 and building for 134,000 recent sale was at 52,500 and he paid 42,500 change value of land at 42,809 but raised the valuation of the buildig and the construction cost was about 175.000 will review the statistics land was lowered the same.

#615 to 627 621 Grand Island Mall Building and this has been addressed 621 land value is at adjusted the building value 2.75 sq ft discounted for size 617 bhind grand Island Mall Building lot does not have any access from the North useless piece of property reduced to lowered to \$2.75 for size less 35% for size adjustment reduced 618 to \$716.00 because it is a drainage ditch he will look at the property located behind the mall 619 lot 6 gi sub driveway from state street to grand island mall valued at 2.75 private driveway drainage ditch 615 lot behind Burger King lot is for sale 3877 sq ft \$4.00 sq ft put at requested to be put at \$2.75 sq ft 616 lot 1 GI Mall 10 small piese on southside of Video Kingdom driveway 1.25 sq ft it is on at 2.75 sq ft 35 ft wide lot #624 and 625 625 was reduced on income The land is valued at \$4.00 Arby's on North Webb Road Stalker Plaza on hwy 30 and Webb Road is at \$1.00 sq ft school building is on at \$1.50 sq ft no sales on East side of webb road would like to see the land at \$1.00 sq ft 623 Hamilon Chevrllet Cadillac land only Johnson Cashway is at 50 cents a sq ft Roe Buick is on at \$1.00 sq ft would like to have Hamilton's on at \$1.00 it is now at \$2.00 suggest the parcels there needs to be equalization 622 Hamilton's Super Store has been protsted since it was purchased land \$2.00 sq ft and requested 50 cents sq ft

#626 Beverly Brostrom p.o. Box 400 Grand Island, presented comparables average condition 4400 sq ft questioned if the condtion was addressed questioned the sales and comps that are used in the Riverside area his home is \$65.00 sq ft the Bosselman home in riverside is also valued at \$65.00 requesting \$50.00 sq ft

#627 Janice McLain Stagecoach and Riverside Drive 2993 sq ft market analysis worth at 125,000 was reduced was at 174,510 now at 169,500 will make a physical inspection of the home tonight to review

#550 Steve and Pamela Lancaster 2809 Apache Road, Grand Island valued at \$268,125 and recommended no change Pamela Lancaster excused herself from the board meeting. Older homes used one comparable sale in September 1999 only one property that has sold leave the value at last year's rate will set up an appointment at \$65.00 sq ft 4125 sq ft there is a transition period

#636 John and Barbara Clinch 2605 Arrowhead Drive requested to look at the homes this is a transition period

#252 Gene and Florence Olsen 402 404 406 410 north Walnut this is on 4th street basements were able to be rented have not been rented out basements only used for storage lost parking places with the angle parking spaces 406 has been rented since the early 1980's and it was at a reduced rate roof leaks 37,000 now at 107,000 there was an onsite inspection questioned rent in come 2 units rent at \$350.00 and one at \$400.00 will review the information and the income

#581 Mary Kay Tuma no change
#513 to 516 513 no change 515 stay the same 514 780,000 stay the same no access on Hwy 281

516 871.00 on this stayed the same

#383 Mike Linegman boot Barn 65,286 new

#126 Ron Trampe for Norm Buck on Capital Ave stay the same based on income

#140 157,710 Roberta Herbst

#584 Jim & Dee Pirce stay the same

#558 Arnold Wenn change from commercial to residential property then can be equalized land 5,610 19060

#475 Capital Park Development Bill Blackburn left the same

#164 Ernie Dobesh 198,500 stay the same

#533 Carolyn Retzlaff change 199,458

#435 Don Phillips consolidated Concrete discounted for access 192.147

#71 Oakwood Elaine DeHarde equalization concern stay the same

#639 James Kimbrough 160,000 new 151,190

Meeting recessed at 5:10 P.M. until July 21 at 4:00 p.m.

Returned to session at 4:00 p.m. to review protests

Adjourned at 5:20 a.m.

#115 patrick & Janiece Jones was 226,500 new rec no change

#116 Patrick & Janiece Jones was 52,500 new rec 30,000

#123 Criagn & Tracey Moyer was rec 188,195 new rec 166090

#247 Karol M. rife was at 227,200 lowered to 210,987

#252 Gene & florence Olsen was 107,000 new recommended value at 68571

#271 Owl Auto Parts \$224,500 lowered to \$187,040

#272 Owl Auto Parts stays at \$18,054

#273 Owl Auto Parts was at \$60,000 now at \$48,000

#274 Owl Auto Parts \$9,276 stayed at \$9,276

#275 Owl Auto Parts \$20241 stays at \$20,241

#276 Owl Auto Parts 17800

277 lowered to 14058

278 11646

279 18176

280 stays the same

281 Inow 13248

315 Mike 166404

335 Businesses on Third Street 32500 now at 23100

338 Letter read in the record stayed the same

350 lower 176500

356 no change

357 stay the same

358 same

359 shop 136,631 discussion to put at 7.00 a sq ft

360 stays the same

373 212,670 lowered

411 64515 stays the same lower to 7.00 sq ft Mert Nietfeldt

436 Broadwell lower 235956 Amick Acres

447 Carpenter

457 Zimmerman \$35,640
479 Western Shop Jack voss adjustment on land 382,648
512 Carpets and More 98208
523 to 529 Savage& Browing llc lle no change
535 142 now 145
540 498,500 no change
541 stays the same
550 Lancaster stays the same
566 lynn meyer low 192,060
583 Holmquist lower 167383
585 stays the same
591 telephone interview Amick Acres no change already reduced
615 through same
616 stays
617 273,200 lower
618 stays
619 stays
620 stays
621 stays
622 no change
623 no change
624 no change
625 no change
626 no change
678 same property as 626 no change
627 137115
636 and 669 double stays the same
655 stays the same
656 stays
657 stays
658 stays
659 stays
660 stays
661 stays
662 stays
663 262,490 raised from 221,143
664 lower 241,410
665 stays
666 stays
667 stays
668 stays
670 stays
671 stays
672 stays
673 stays
674 stays
675 stays
676 stays
677 stays
679 Stays
680 Stays

681 Stays
682 stays

Hall County Board of Equalization Meeting July 25, 2000

The Hall County Board of Equalization met July 25, 2000 in the county board meeting room, 121 South Pine, Grand Island, Nebraska by published call and from recessed regular session.

Members present were Scott Arnold, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster, Margaret Landis and Lonnie Logan. Also present were County Assessor Jan Pelland and Deputy County Treasurer Jane Allan.

Lancaster made a motion and Logan seconded to go into a board of equalization meeting. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.

9:25 a.m. board of equalization

Mike Toucan with Wendy's filed a protest and he stated that he gave information to Scott Arnold on the depreciation schedule, the cost of the construction and the site work on the location. Mr. Arnold called Denny Donner with the Property Tax Division and he was told that the board could use the information presented to them in the informal hearing process to establish a value. They discussed the replacement cost of the building and how this could establish the upper limit of valuation. County Assessor Jan Pelland stated the cost he is quoting is structure construction only and there is a value for asphalt parking lot and the light poles. These are over and above cost of building. Discussion was held and Logan stressed that even at the end of the deprecation schedule he would still have a building that could be sold and the building still has a value. Logan stated this is a property tax issue that should be addressed by the Property Tax Department. Jan Pelland stated that she use three approaches to determine value: the cost, the market and the income approach. Mr. Toucan stated if something wrong with the system maybe it should be changed. Jeffries stated this can be filed with TERC then they can rule on. Landis stated other individuals have taken cases to TERC and they have received relief. Arnold stated he had a concern on this protest and wanted to address it. Arnold made a motion and Logan seconded to set the value at \$317,440 for the building and leave the value on the property the same. Arnold, Hartman, Humiston, Lancaster, Landis and Logan all voted yes and Jeffries voted no. Motion carried.

10:05 a.m. Arnold made a motion and Logan second to go out of the board of equalization meeting. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.

11:15 a.m. Landis made a motion and Jeffries seconded to go into a Board of Equalization meeting. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.

EXEMPTION APPLICATIONS: Deputy County Treasurer Jane Allan presented the exemption applications from the following:

- Central Nebraska Goodwill Industries, Inc, 1804 South Eddy Street, Grand Island, NE for a 2000 Chevrolet Bus to be used to pick up and take home clients and for support of client activities and training.

- Mid-Nebraska Individual Services, Inc. 2536 North Carleton Avenue, Grand Island, NE for a 2000 Dodge Wagon to be used to transport developmentally disabled individuals and provide services for their employment needs.
- Nebraska Annual Conference, United Methodist Church, 207 North Pine, Suite 106, Grand Island, NE for a 2000 Oldsmobile 4/door to be used for travel across the state to supervise district pastors and churches.

County Treasurer Doris Mason recommended approval for the applications under Nebraska State Statute 77-202.

Jeffries made a motion and Lancaster seconded to approve the exemption applications for Central Nebraska Goodwill Industries, Mid-Nebraska Individual Services and the Nebraska Annual Conference of the United Methodist Church. Arnold, Hartman, Humiston, Lancaster and Landis all voted yes and none voted no with Logan absent for the vote.

TAX CORRECTION NOTICES: County Assessor Jan Pelland presented tax correction notices #2308 to #2315.

Jeffries made a motion and Lancaster seconded to authorize the Chair to initial tax correction notices #2308 to #2315. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.

ACCEPT AND TAKE ACTION ON HOMESTEAD APPLICATIONS FILED DURING EXTENSION PERIOD: County Assessor Jan Pelland read into the record the letters and requests for approval of the homestead exemptions received during the extension period from the following:

- Phyllis K. Nelson, 2015 Grand Island Avenue, Grand Island, Nebraska - She stated she had been ill and was unable to complete the paperwork before the deadline.
- Marilyn J. Ehlers, 103 Saturn, Alda, Nebraska - She stated she had been ill and was unable to complete the paperwork before the deadline.
- Wilmer F. Bieber, 1910 Cottage Street, Grand Island, Nebraska – He stated he had been out of state and did not complete the paperwork before the deadline.
- Norma L. VanPelt, 320 West 12th, Grand Island, Nebraska – She stated she had been ill and was unable to complete the paperwork before the deadline.

Lancaster made a motion and Jeffries seconded to grant the homestead exemptions received during the extension period from Phyllis Nelson, Marilyn Ehlers, Wilmer Bieber and Norma VanPelt. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.

ACTION ON PENALTIES ASSESSED ON PERSONAL PROPERTY TAX SCHEDULES: County Assessor Jan Pelland that she received personal property tax schedules that were filed after May 1 from Midwest Check Cashing, Platte Valley Retreaders Inc. and Garrett Tire Center. State statute provides that only inappropriate penalties can be waived. Letters requesting that the penalties be waived were received from Midwest Check Cashing and Platte Valley Retreaders Inc. Jeffries made a motion and Logan seconded to waive the penalties for Midwest Check Cashing, Platte Valley Retreaders and Garrett Tire Center. Hartman, Jeffries, Lancaster and Logan all voted yes and Arnold and Landis voted no. Humiston abstained. Motion carried

Logan made a motion and Landis seconded to go out of the board of equalization meeting. Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and Arnold voted no. Motion carried.

1:40 p.m. Meeting adjourned.

Marla J. Conley Hall County Clerk

Hall County Board of Equalization Meeting July 25, 2000
Final Action on 2000 Protests

The Hall County Board of Equalization met July 25, 2000 in the county board meeting room, 121 South Pine, Grand Island, Nebraska by published call and from recessed regular session.

Members present were Scott Arnold, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster, Margaret Landis and Lonnie Logan. Also present was County Assessor Jan Pelland.

11:15 a.m. Landis made a motion and Jeffries seconded to go into a Board of Equalization meeting. Arnold, Hartman, Humiston, Jeffries, Lancaster, Landis and Logan all voted yes and none voted no. Motion carried.